

5. Have you researched any of the transactions that are identified on Attachment A and B to your rebuttal testimony to determine comparability with the Pekin System? If your answer is yes, explain your conclusion that any of the transactions are comparable, describe all related analyses and produce all Documents which support, refer and/or relate to such analyses.

**RESPONSE:**

No.

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U. S. DISTRICT COURT  
SOUTHERD DISTRICT OF NEW YORK  
FILE  
U. S. C. DOCKET NO. 02-0352  
TAMM, J.

IAWC Cross Exhibit No. 25

Witness: \_\_\_\_\_ Exhibit No. 23

Date 5/20/03 Reporter CB